

**CHAPTER 307
COMMISSIONER OF ASSESSMENTS**

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307-1. Commissioner of Assessments; Ownership Records. The commissioner of assessments shall maintain ownership records of all property in the city and make proper reports in regard to these duties to any such office, department, bureau, division or unit. In addition, the commissioner shall report to the department of neighborhood services all changes in the use of vacant and improved parcels and all requests to subdivide or consolidate parcels.

307-2. Tax-Exempt Property Report. By March 31 of each even-numbered year, the owner of each parcel of tax-exempt property shall obtain from and return to the commissioner of assessments, a form, as provided in s. 70.337, Wis. Stats., concerning the characteristics of the tax-exempt property.

307-3. Objections To Manufacturing Property Assessments. **1. AUTHORITY.** Pursuant to the authority granted under s. 70.995(8)(d), Wis. Stats., the commissioner of assessments is authorized to file an objection with the state board of assessors to the amount, valuation or taxability of any specific manufacturing property within the city.

2. FORM TO BE FILED. The commissioner of assessments shall file a written report to the common council on an annual basis the status of any objections filed under this section.

307-4. Board of Review. **1. CREATION.** There is created a board of review under s. 70.46, Wis. Stats., consisting of 5 members appointed by the mayor for staggered 5-year terms and confirmed by the common council. Members shall be city residents and may not occupy any public office or be publicly employed. Members shall be compensated for their services as determined by the common council.

2. DUTIES. The board shall perform the duties prescribed for the board in ch. 70, Wis. Stats. The commissioner of assessments shall staff the board.

307-5. Confidentiality of Income and Expense Information. Whenever the assessor, in the performance of his or her duties, requests and obtains income and expense information pursuant to s. 70.47(7)(af), Wis. Stats., or any successor statute thereto, then, such income and expense information that is provided to the assessor shall be held by the assessor on a confidential basis, except, however, that said information may be revealed to and used by persons in the discharge of duties imposed by law; in the discharge of duties imposed by office including, but not limited to, use by the assessor in performance of official duties of the assessor's office and use by the board of review in performance of its official duties; or pursuant to order of a court. Income and expense information provided to the assessor under s. 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is, per s. 70.47(7)(af), Wis. Stats., not subject to the right of inspection and copying under s. 19.35(1), Wis. Stats.

307-(HISTORY) Commissioner of Assessments

LEGISLATIVE HISTORY CHAPTER 307

Abbreviations:

am = amended
cr = created

ra = renumbered and amended
rc = repealed and recreated

m = renumbered
rp = repealed

<u>Section</u>	<u>Action</u>	<u>File</u>	<u>Passed</u>	<u>Effective</u>
Ch. 307	cr	881930	3/7/89	3/25/89
307-0	am	921114	11/20/92	12/11/92
307-1	am	921114	11/20/92	12/11/92
307-1	am	931078	11/11/93	12/19/93
307-1	am	980963	12/18/98	1/1/99
307-2	cr	911602	12/20/91	1/14/92
307-2	rc	991456	2/8/2000	2/25/2000
307-2-1	am	921114	11/20/92	12/11/92
307-3	cr	891404	11/17/89	12/9/89
307-3	m to 307-4	980420	7/24/98	8/12/98
307-3	cr	980420	7/24/98	8/12/98
307-3-2	am	921114	11/20/92	12/11/92
307-5	cr	990558	7/29/99	1/1/2000

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